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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

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10 CHERYL FEALY,) Case No.: 2:10-cv-00583-RLH-RJJ
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12 Plaintiff,) O R D E R
13 vs.) (Motion to Dismiss-#5;
14) Motion for Summary Judgment-#9)
15 UNITED STATES OF AMERICA,)
16 Defendant.)

17 Before the Court is Defendant United States of America's **Motion to Dismiss** (#5),
18 filed September 30, 2010. The Court has also considered Plaintiff Cheryl Fealy's Opposition (#7),
19 filed October 8, 2010, and the United States' Reply (#8), filed October 20, 2010.

20 Also before the Court is Fealy's **Motion for Summary Judgment** (#9), filed
21 November 11, 2010. The Court has also considered the United States' Opposition (#11), filed
22 November 22, 2010, and Fealy's Reply (#12), filed December 7, 2010.

23 The Court finds that Plaintiff Fealy's lawsuit against the United States of America
24 is groundless and frivolous and fails to state a claim upon which relief can be granted. It is a
25 matter of clearly settled law that wages are income and that income taxes are not voluntary. *See*,
26 *e.g.*, *Wilcox v. Comm'r of Internal Revenue*, 848 F.2d 1007, 1008 (9th Cir. 1988). Therefore, the

1 Court grants the United States' Motion to Dismiss. Further, because the Court grants the Motion
2 to Dismiss, the Court denies Fealy's Motion for Summary Judgment as moot.

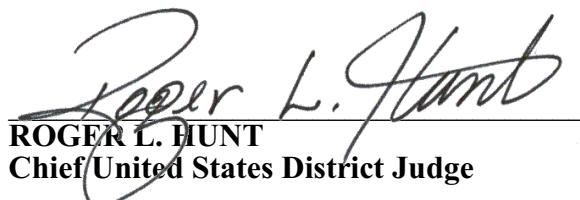
3 **CONCLUSION**

4 Accordingly, and for good cause appearing,

5 IT IS HEREBY ORDERED that Defendant's Motion to Dismiss (#5) is
6 GRANTED.

7 IT IS FURTHER ORDERED that Plaintiff's Motion for Summary Judgment (#9) is
8 DENIED as moot.

9 Dated: January 10, 2011.

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11 ROGER L. HUNT
12 Chief United States District Judge
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